

OFFICE OF THE STATE CONTROLLER
1998 CAFR FOOTNOTES WORKSHEET - UNIVERSITY
LEASES - OPERATING AND CAPITAL

CAFR Footnote No. 6 FRU No. _____
University Name: _____
GASB Fund No. All GASB Funds Preparer/Phone: _____

All leases must be classified either as OPERATING leases or as CAPITAL leases. See the NCAS Information Guide for the criteria to use in determining the classification of leases.

For any OPERATING leases greater than or equal to one month, what were the total annual rental costs for the fiscal year ended June 30, 1998:

\$ _____

Complete the following schedule for required lease disclosures:

Lease Payments for Fiscal Year	<i>Operating Leases</i>	<i>Capital Leases</i>
1999	_____	_____
2000	_____	_____
2001	_____	_____
2002	_____	_____
2003	_____	_____
Thereafter	_____	_____
Total Future Minimum Lease Payments	_____	_____
Amount Representing Interest		_____
Present Value of Future Minimum Lease Payments		_____

NOTE: These balances must agree to CAPITAL LEASES PAYABLE on the balance sheet, CAFR 11U.

If you have any OPERATING LEASES which meet the criteria listed in GASB Statement No. 13 -
Accounting for Operating Leases with Scheduled Rent Increases, please check here. >>> _____
If you do, OSC will contact you for details.